

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Frankie A. Bashir and Althea Cabine
DOCKET NO.: 05-00348.001-R-1
PARCEL NO.: 08-28-305-014

The parties of record before the Property Tax Appeal Board are Frankie A. Bashir and Althea Cabine, the appellants, and the Lake County Board of Review.

The subject property consists of a two-story style multi-family dwelling of frame construction built in 1915 containing 2,648 square feet of living area with a partially unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellants submitted a grid analysis and property record cards detailing four suggested comparable properties. The comparables are two-story frame dwellings that were built between 1901 and 1916. The comparables contain from 2,057 to 2,496 square feet of living area and have improvement assessments ranging from \$28,050 to \$35,285 or \$12.89 to \$17.97 per square foot. The subject property has an improvement assessment of \$43,381 or \$16.38 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

At hearing herein the board of review withdrew its submission of evidence as being unresponsive to the appellants' assessment equity claim.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted. The appellants claimed unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	4,844
IMPR.:	\$	34,133
TOTAL:	\$	38,977

Subject only to the State multiplier as applicable.

PTAB/EEB/05-00348

County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

The appellants presented assessment data on a total of four equity comparables that were similar to the subject in location, design, exterior construction and age. The Board gave less weight to the appellants' comparables #3 and #4 because they were significantly smaller than the subject in both living area and basement size. The Board finds the remaining comparables similar to the subject property in most respects and received the greatest weight in the Board's analysis. They had improvement assessments of \$12.89 and \$14.52 per square foot. The subject's improvement assessment of \$16.38 per square foot is excessive when compared with the most similar comparables contained in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in the record and a reduction in the subject's assessment is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.